

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT**

MATTHEW CHRISTENSEN,)	
KATHERINE KAEISS CHRISTENSEN,)	
)	
Plaintiffs-Appellees,)	
)	No. 2024-1284
v.)	
)	
UNITED STATES,)	
)	
Defendant-Appellant)	

**UNOPPOSED MOTION FOR A 30-DAY EXTENSION OF TIME
IN WHICH TO FILE APPELLEES' RESPONSE BRIEF**

The Appellees, Matthew and Katherine Kaess Christensen, by and through their counsel of record, respectfully request a 30-day extension of time within which to file their brief in response to the Appellant's opening brief. Counsel for the Appellant has indicated that she does not oppose this motion. As good cause for granting this motion, counsel states as follows:

1. The Appellant has correctly identified that this case involves an issue of first impression in any U.S. Court of Appeals regarding whether an income tax treaty between the United States and a treaty partner (in this case, France), authorizes an independent treaty-based foreign tax credit.

2. Counsel for the Appellees has just filed today a brief, due in the Court of Federal Claims, in *Brueya v. United States*, No. 23-766-T and, as a result, has not yet commenced a detailed review of Appellant's opening brief.

3. In addition to the response brief in this case, counsel for the Appellees has an overseas work trip, multiple Appeals conferences with the Internal Revenue Service on other matters, and a personal house move prior to the time that the Appellees' response brief is otherwise due on May 22, 2024.

4. An initial review of the Appellant's brief shows that the Appellant is raising additional issues on appeal that were not raised in the Court of Federal Claims and that will require an in depth review.

5. I have contacted Kathleen Lyons, counsel for the Appellant, who has stated that she does not oppose this motion.

WHEREFORE, the Appellees, Matthew and Katherine Kaess Christensen respectfully request that the Court grant this motion for a 30-day extension of time, until June 22, 2024, to file its response brief.

Respectfully submitted,

/s/ Stuart E. Horwich
20 Old Bailey, 5th Floor
London EC4M 7AD
United Kingdom
011 44 20 8057 8013
seh@horwichlaw.co.uk

Attorney for Plaintiffs